



Claire McCaskill

Missouri State Auditor

February 2005

PUBLIC SAFETY

Missouri State Highway Patrol



Office Of The
State Auditor Of Missouri
Claire McCaskill

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The following problems were discovered as a result of an audit conducted by our office of the Department of Public Safety, Missouri State Highway Patrol.

In June 2001, our office issued report no. 2001-47, *Use of Highway Funds by Other State Agencies*. This report concluded some state agencies, including the Missouri State Highway Patrol (MSHP), had expended highway funds for purposes that were not highway related. In February 2002, the MSHP prepared a study of its utilization of state highway funds. The study estimated 98 percent of funding received from the State Highway Fund appeared to be directly related to highway related activities, leaving 2 percent, or approximately \$2.6 million, that was expended for non-highway related purposes. Based on the findings of its study, the MSHP began implementing record-keeping changes to better track highway-related expenses and requested reallocations of funding from highway funds to the state's General Revenue Fund totaling approximately \$3.2 million in its fiscal year 2004 budget request. However, only \$661,000 in reallocations were approved and further reallocations were not made in the fiscal year 2005 budget.

The Criminal Records and Identification Division (CRID) serves as the official state repository for criminal history information and disseminates criminal history information to various entities. The CRID reports a backlog of data entry for arrest records, prosecutorial charges, and case dispositions of six weeks, one week, and three weeks, respectively. Additionally, the state's judicial system has not reported conviction information to the CRID in a timely manner. Also, the CRID reports a back log of data entry for incarceration information of up to one year. Arrest, charge, disposition, and incarceration information needs to be recorded in a timely manner to provide complete criminal history information to the law enforcement community and the public.

Background checks are requested by public, private, and governmental entities for law enforcement, employment, licensure, adoption, and personal purposes. Background check requests that are submitted electronically are generally processed within 24 hours of submission, while requests received at the service window are generally performed while the requestor waits. However, other background check requests submitted manually are not processed for up to six weeks due to a large backlog.

During performance of duties, the MSHP officers sometimes seize cash and property as evidence. Monies seized may be subject to various state forfeiture proceedings. If monies are subject to state forfeiture, the officer is to initiate forfeiture paperwork which is forwarded to the appropriate prosecutor for further processing. To ensure that all monies

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subject to state forfeiture are properly remitted, the Division of Budget and Procurement should be notified at the time forfeiture proceedings are commenced and monies are removed from the evidence room.

The MSHP is not in compliance with state law regarding audits of forfeited monies. Under federal forfeiture proceedings, the courts may order disbursement of seized monies to the MSHP. The MSHP has not acquired an independent audit of the federal forfeiture activities or proceeds received during either of the two years ended June 30, 2003 or 2002. The MSHP should acquire an independent audit annually to ensure compliance with state law.

The audit report also notes some other concerns related to Motor Equipment Division, revenue collection, and bank account procedures.

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DEPARTMENT OF PUBLIC SAFETY
MISSOURI STATE HIGHWAY PATROL

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Matt Blunt, Governor
and
Charles R. Jackson, Director
Department of Public Safety
and
Colonel Roger D. Stottlemire, Superintendent
Missouri State Highway Patrol
Jefferson City, MO 65102

We have audited the Department of Public Safety, Missouri State Highway Patrol. The scope of this audit included, but was not necessarily limited to, the years ended June 30, 2004 and 2003. The objectives of this audit were to:

1. Review internal controls over significant management and financial functions.
2. Review compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations.

Our methodology to accomplish these objectives included reviewing minutes of meetings, written policies, financial records, and other pertinent documents; interviewing various personnel of the agency, as well as certain external parties; and testing selected transactions.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. We also performed tests of certain controls to obtain evidence regarding the effectiveness of their design and operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the agency's management and was not subjected to the procedures applied in the audit of the agency.

The accompanying Management Advisory Report presents our findings arising from our audit of the Department of Public Safety, Missouri State Highway Patrol.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

September 9, 2004 (fieldwork completion date)

The following auditors participated in the preparation of this report:

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MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

DEPARTMENT OF PUBLIC SAFETY
MISSOURI STATE HIGHWAY PATROL
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1. Use of Highway Funds

The Missouri State Highway Patrol (MSHP) receives appropriated funding from the State Highway Fund, the General Revenue Fund-State, and various other funds. While appropriations from all funds totaled over \$190 million, appropriations from the State Highway Fund totaled approximately \$130 million in fiscal year 2004. Article IV, Section 30(b) of the Missouri Constitution, and Constitutional Amendment 3 passed by the voters in November 2004, both limit the MSHP's use of highway funds to activities related to administering and enforcing state motor vehicle laws or traffic regulations. In addition, Section 226.200.3, RSMo Cumulative Supp. 2003, specifies:

"Appropriations allocated from the state highways and transportation department fund to the highway patrol shall only be used by the highway patrol to administer and enforce state motor vehicle laws or traffic regulations. Beginning July 1, 2007, any activities or functions conducted by the highway patrol not related to enforcing or administering state motor vehicle laws or traffic regulations shall not be funded by the state highways and transportation department fund, but shall be funded from general revenue or any other applicable source. Any current funding from the highways and transportation department fund used for activities not related to enforcing state motor vehicle laws or traffic regulations shall expire on June 30, 2007."

In June 2001, we issued report no. 2001-47, *Use of Highway Funds by Other State Agencies*. This report concluded some state agencies, including the MSHP, had expended highway funds for purposes that were not highway related. As a result of this report, in February 2002, the MSHP prepared a study of its utilization of state highway funds. The study evaluated activities of the patrol by program area and estimated 98 percent of funding received from the State Highway Fund appeared to be directly related to highway related activities, leaving 2 percent, or approximately \$2.6 million, that was expended for non-highway related purposes. The report also indicated that the analysis was subjective due to difficulty in determining if some activities were truly highway related and due to lack of detailed records to determine what percentage of some activities were highway related or non-highway related.

Based on the findings of its study, the MSHP began implementing record-keeping changes to better track highway-related expenses. In its fiscal year 2004 budget request, the MSHP requested reallocations of funding from highway funds to the General Revenue-State totaling approximately \$3.2 million. This request resulted in reallocations by the legislature totaling \$661,000. MSHP officials stated they were instructed by the

Office of Administration, Division of Budget and Planning not to include additional funding reallocations in fiscal year 2005. The MSHP intends to include requests for reallocations totaling \$1.9 million in its fiscal year 2006 budget.

To ensure compliance with Section 226.200.3, RSMo Cumulative Supp. 2003, by July 1, 2007, the MSHP should continue to perform reviews of funding sources and uses for the agency's activities and pursue appropriate funding changes in the fiscal year 2006 and 2007 budgets.

WE RECOMMEND the MSHP perform annual studies of funding sources and uses for the agency's activities, and pursue appropriate reallocations of funding in future budgets.

AUDITEE'S RESPONSE

The Patrol will continue to monitor the relationship between its funding sources and its activities, and pursue appropriate reallocations as necessary in future budgets.

2. Criminal Records and Information Division

The Criminal Records and Identification Division (CRID) serves as the official state repository for criminal history information and disseminates criminal history information to various entities. The CRID does not process and record criminal history information in the database in a timely manner, the criminal history database is not complete, requests for criminal history background checks are not processed in a timely manner, and controls over revenue generated by CRID activities should be tightened.

- A. Arrest (fingerprint), prosecution (charge), court disposition, and incarceration information is not recorded in the CRID criminal history system in a timely manner as required by Section 43.503, RSMo Cumulative Supp. 2003.
1. Arrest records are submitted to the CRID by law enforcement agencies for each arrest that meets reporting criteria. Criminal charge information is submitted to the CRID by prosecutors after charges are filed. Court case dispositions are reported to the CRID by judicial circuit courts upon final disposition of the court proceedings. However, information is not recorded in the criminal history system in a timely manner. The CRID reports a backlog of data entry for arrest records, prosecutorial charges, and case dispositions of six weeks, one week, and three weeks, respectively.
 2. The state's judicial system has not reported conviction information to the CRID in a timely manner. Based on discussions with the CRID staff, the CRID and the Office of State Courts Administrator (OSCA) have been working to allow electronic conviction reporting which automatically interfaces with the criminal history system. However, the necessary

software and training has not yet been implemented by the OSCA at numerous circuit courts.

As of May 1, 2004, five circuit courts were submitting convictions electronically, fifteen circuit courts had not received the necessary software and were submitting convictions manually, and the remaining 25 circuit courts had received the necessary software but had not been placed in on-line reporting status. The 25 courts were waiting to report conviction information on-line. Some courts had not reported convictions for up to five years and the average length of time for failure to report was approximately three years.

CRID staff indicated that if the criminal history system does not include conviction information for an arrest or charge record, the case can be looked up on the OSCA's case-dot-net database. With this database, the conviction information can sometimes be determined and added to the criminal history system. However, this information is not readily available to law enforcement agencies performing suspect identification during enforcement activities and is an inefficient method of determining case status during the CRID background check activities.

3. The Department of Corrections reports information regarding incarcerated individuals including the movement and relocation of these individuals as they are transferred among the state's prison facilities. However, the CRID reports a backlog of data entry for Corrections information of up to one year.

Incomplete criminal history information negatively impacts officer safety during enforcement activities and hinders appropriate prosecution of repeat offenders in accordance with established law. Arrest, charge, disposition, and incarceration information should be recorded in the criminal history system in a timely manner to provide complete information to the law enforcement community and the public.

- B. Background checks are requested by public, private, and governmental entities for law enforcement, employment, licensure, adoption, and personal purposes. The background checks are requested manually by submitting a formal request or electronically by submitting a tape or disk of the request information. Most background checks are not submitted in person; however, a service window is available for walk-in requests. Background check requests that are submitted electronically are generally processed within 24 hours of submission while requests received at the service window are generally performed while the requestor waits. However, other background check requests submitted manually are not processed for up to six weeks due to a large backlog.

Background checks should be performed in a manner that will provide more timely information to the requesting entities.

- C. Fees ranging from \$5 to \$24 are charged for the various levels of background checks performed. Receipts generated by these background checks totaled approximately \$4,510,000 and \$4,111,000, for the years ended June 30, 2004 and 2003, respectively. We noted the following concerns regarding the handling of these monies.

1. The duties of billing, collecting, depositing, and accounting for CRID receipts is not segregated. One CRID employee is responsible for receiving and logging payments submitted with the requests, billing entities which do not submit the required payments, monitoring accounts receivable, preparing deposits, and reconciling daily logged activity to deposits. In addition, there are no consistent supervisory reviews performed to review accuracy and completeness of the deposit records.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurances that all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, at a minimum, there should be a supervisory review of reconciliations between receipt records and deposits recorded in the statewide accounting system (SAM II).

2. A record of receipts is not prepared immediately upon receipt and endorsement is not applied to payments as they are received. CRID mail room staff open CRID mail including background request payments while CRID staff monitoring the front desk receive payments through the service window. These payments are forwarded to another employee for processing and depositing. This employee logs and endorses the payments.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, receipts should be receipted or logged and endorsement should be applied immediately upon receipt.

3. Payments are not processed and deposited in a timely manner. CRID staff indicated that unprocessed payments are held up to three weeks until they are logged, endorsed, and deposited.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, receipts should be deposited intact daily or when accumulated receipts exceed \$100.

4. Several state agencies are allowed direct access to the criminal records data and perform self-service background checks. These agencies then

process interagency payments to the CRID. The CRID does not verify the accuracy of these payments with the number of record checks performed by the agencies during the month. In addition, the FBI bills the CRID for background checks processed through the FBI criminal history database. Although, the CRID does verify the mathematical accuracy of the billing, it does not verify the number of record checks requested agrees to the number billed by the FBI prior to processing the payment.

Without proper reviews and controls, CRID personnel cannot ensure that payments received through direct deposit and payments made to the FBI for background checks are for appropriate amounts.

WE RECOMMEND the MSHP:

- A. Enter arrest, charge, disposition, and incarceration information in the criminal history system in a timely manner. In addition, the MSHP should continue to work with the OSCA to obtain timely records of convictions.
- B. Process background check requests in a timely manner.
- C.1. Segregate the duties of billing, collecting, depositing, and accounting for CRID receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits recorded in SAM II.
 - 2. Record and endorse receipts immediately upon receipt.
 - 3. Deposit receipts daily or when accumulated receipts exceed \$100.
 - 4. Review interagency payments and FBI billings to ensure that amounts received or paid agree to the number of background checks performed.

AUDITEE'S RESPONSE

- A. *The Patrol agrees that criminal history information should be entered in a timely manner, and continues to work overtime projects to enter information into the system as quickly as possible and reduce the current backlog. Effective January 2005, the Patrol will also begin 24 hour a day, 7 day a week operations, in a further effort to reduce this backlog. The Patrol will continue to work with OSCA to obtain timely records of convictions.*
- B. *The Patrol agrees that background check requests must be processed in a timely manner, and has initiated a plan of action to improve the current response time. With a target date of May 2005, this will involve the establishment of a state fingerprint applicant process, in which a private vendor will capture the fingerprints, collect the fees, and electronically forward the fingerprints to the Patrol for processing. This new process will minimize the manual work being done at the Patrol, which will allow its employees*

to operate more efficiently and reduce the backlog. In addition, completion of a majority of the Criminal History Integration Project within the next two or three years will help eliminate redundant entry, and if successful, the Patrol's ongoing efforts to acquire necessary staffing and enhance technology will also improve timeliness and accuracy of the information provided.

- C.1. The Patrol will work to reorganize its accounting process in this division and better segregate duties through reclassification of current personnel.*
- C.2. The Patrol will develop new processing procedures and begin recording and endorsing receipts at the time of receipt.*
- C.3. The Patrol agrees with this recommendation, and the CRID does deposit receipts daily. However, due to a current backlog caused by a lack of sufficient personnel, these receipts are generally ones that arrived approximately two weeks prior. Without additional personnel, it is not feasible for the division to deposit a given receipt on the day it is received.*
- C.4. The Patrol agrees with the second part of this recommendation, and is currently reviewing FBI billings to ensure proper amounts are received and to verify the number of background checks performed. However, the Patrol disagrees with the first part of this recommendation, as it believes it is not practical to perform such a review of interagency payments since agencies are depositing directly into the Criminal Records System Fund through SAM II. In addition, there is no direct correlation between the fees collected for background check requests and the number of background checks processed, since the Family Care Registry collects the \$5 fee for the initial registration and background check but collects no fee for any subsequent check on the same individual.*

3. Motor Equipment Division

The Motor Equipment Division (MED) is responsible for procuring, maintaining, and monitoring use of the MSHP vehicle fleet.

- A. The MED and the Aircraft Division both deposit receipts in the Highway Patrol Motor Vehicle and Aircraft Fund. For administrative purposes, the MED has chosen to maintain an internal spreadsheet instead of using the SAM II system to document and track the receipts, disbursements, and fund balances that result from MED financial activities. Although the MED reconciles the MED accounting transactions from the spreadsheet to SAM II data, a joint reconciliation of the MED and Aircraft Division fund balances has not been performed. If the MSHP chooses to continue to keep these spreadsheets instead of utilizing the features with the SAM II system, joint reconciliation of the MED and Aircraft Division fund balance records to the SAM II balance is necessary to ensure that transactions and cash balances are appropriately accounted for in SAM II.

- B. The MED monitors road patrol vehicle mileage and schedules vehicle retirements to occur at 50,000 miles. According to MED personnel, patrol vehicles are retired at 50,000 miles to coincide with maximum resale value and to provide the officers with physically sound vehicles for maximum safety. However, no documentation existed to document efforts to determine maximum resale value or historical records of maintenance issues associated with vehicle safety. To ensure financial and safety benefits are maximized, the MED should periodically analyze costs and benefits associated with the current vehicle replacement policy and maintain documentation to support any such analyses.
- C. The MED provides vehicles, some fuel, and related maintenance to the Director of the Department of Public Safety and the Director of Homeland Security. However, neither of the directors are MSHP employees nor are their duties solely dedicated to the accomplishment of MSHP objectives. To ensure that the state accounting system properly associates expenditures with appropriate agencies and organizations, the MSHP should request that funding for these vehicles and any others provided under similar circumstances be shifted to other agency budgets.

WE RECOMMEND the MSHP Motor Equipment Division:

- A. Reconcile MED and Aircraft Division fund balances to SAM II.
- B. Periodically analyze costs and benefits associated with the current vehicle replacement policy and retain documentation to support conclusions reached.
- C. Request funding shifts to other agencies' budgets for expenditures not associated with MSHP objectives.

AUDITEE'S RESPONSE

- A. *The Patrol's Motor Equipment Division will begin performing a joint reconciliation of its own fund balances and the Aircraft Division's fund balances to SAM II.*
- B. *The Patrol will periodically perform studies to compare the costs and benefits associated with its current vehicle replacement policy and document the conclusions.*
- C. *The Patrol will request that the directors of the Department of Public Safety and of Homeland Security begin funding their vehicles from their agencies' budgets.*

4.	Revenue Collection Procedures
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Various MSHP divisions receive, deposit, and record receipts for revenue cycles, including motor equipment sales, accident report fees, enforcement activity recoupments, information system access fees, motor vehicle inspection stickers, and federal reimbursements. Other similar revenue collection cycles occur throughout the MSHP.

- A. Duties regarding receipts and any related account receivable records for motor equipment sales, accident report fees, enforcement activity recoupments, information system access fees, and federal reimbursements were not adequately segregated. In these instances the same individual or individuals receive, record, and deposit receipts as well as maintain applicable account receivable records. In addition, appropriate supervisory reviews have not been established to mitigate risks associated with inadequate segregation of duties.

To safeguard against possible loss or misuse of funds, internal controls should segregate the duties of receiving, depositing, and recording receipts as well as maintaining account receivable records. If proper segregation of duties cannot be achieved, at a minimum there should be a supervisory review of reconciliations between the accounting records and deposits recorded in SAM II.

- B. Accident report fees, enforcement activity recoupments, and motor vehicle inspection sticker receipts are not recorded in the accounting records immediately upon receipt. The employees responsible for initially receiving accident report fees at seven of the nine troops do not endorse, deposit, and record the fees at the time they are received. Instead, they forward the fees to another employee for processing or hold the fee until the availability of an accident report is verified. Motor vehicle mail is opened and sorted by one person and receipts are forwarded to the appropriate individual for recording and depositing. Trooper reimbursement receipts are not recorded in the accounting records until the reimbursement request forms are located.

To adequately safeguard receipts and reduce the risk of loss or misuse of funds, all receipts should be recorded immediately upon receipt by the person first opening the mail.

- C. Adequate reconciliations have not been established to ensure that all accident report fees received and recorded in the accident report system are appropriately accounted for in SAM II. Supervisors in some troops review daily deposits and accounting records; however, none of the troops perform periodic reconciliations of monies received to monies deposited and recorded in SAM II. Adequate reconciliation procedures ensure errors or irregularities are detected in a timely manner.

WE RECOMMEND the MSHP Budget and Procurement Division:

- A. Segregate the duties of receiving, depositing, and recording receipts and maintaining any account receivable records. At a minimum, there should be a documented supervisory review of reconciliations between the accounting records and deposits recorded in SAM II.
- B. Record receipts immediately upon receipt.

- C. Periodically reconcile monies received to monies deposited and recorded in SAM II.

AUDITEE'S RESPONSE

- A. *The Patrol will work to reorganize the accounts receivable processes in its troops and divisions and better segregate the duties of receiving, depositing, recording receipts, and maintaining records. Where it is not feasible to adequately segregate duties, the Patrol will ensure that there is documented supervisory review of reconciliation between accounting records and SAM II deposits.*
- B. *The Patrol will develop new processing procedures in its troops and divisions to ensure the recording of receipts at the time of receipt by the person first opening the mail.*
- C. *The Patrol's Traffic Division will work with troops to reconcile receipt records with deposits and ensure that all accident report fees received are accounted for in SAM II.*

5. Bank Accounts

The MSHP Budget and Procurement Division maintains five bank accounts for the activities of the Personal Equipment Fund, Emergency Expense Fund, Benefits Fund (two accounts), and the Criminal Forfeiture Fund. At June 30, 2004, the fund balances were approximately \$17,000; \$4,000; \$26,000; and \$927,000, respectively. The Personal Equipment Fund accounts for monies received from MSHP uniformed staff for special order uniform items and payments to applicable vendors. The Emergency Expense Fund accounts for short-term loans to MSHP employees for approved travel expenses and repayments of these loans. The Benefits Fund accounts for monies received through gifts and memorials and the fund is used to provide cash payments to the families of officers killed in the line of duty or to officers upon retirement. The Criminal Forfeiture Fund accounts for monies seized by officers during enforcement activities.

- A. Accounting and bookkeeping duties are not adequately segregated. The account custodians perform incompatible duties for all five accounts. Incompatible duties include receiving, recording, depositing, disbursing, and reconciling the accounts. Proper segregation of duties helps ensure that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing receipts from recording, disbursing, and reconciling receipts. If proper segregation of duties cannot be achieved, at a minimum, a periodic supervisory review of the records should be performed and documented.
- B. Monies received for the Personal Equipment, the Emergency Expense, and the Criminal Forfeiture funds are not receipted immediately upon receipt. In addition, checks and money orders received for the Personal Equipment and Criminal Forfeiture funds are not endorsed immediately upon receipt. Receipts

for the Personal Equipment and the Criminal Forfeiture funds are received, sorted, and forwarded to the account custodian by a division staff person; however, there is no record of the monies being received until the account custodian prepares the deposit. Receipts of the Emergency Expense Fund are received and accounted for by the same staff person; however, the monies received are not recorded in a receipt book or log but are documented as being received on the original loan application maintained in a pending file. After full repayment of the loan is received, the original loan application is filed with closed (paid) loans. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, receipts should be recorded on receipt slips or mail logs, and restrictively endorsed immediately upon receipt.

- C. The MSHP has established bank accounts for the Personal Equipment, Emergency Expense, and Benefits funds outside of the state treasury. However, the MSHP has no authority to open bank accounts outside the state treasury. Article IV, Section 15, of the Missouri Constitution and Section 30.240, RSMo Cumulative Supp 2003, require state funds to be held and disbursed by the state treasurer. Furthermore, by maintaining program funds outside the state treasury, the department increases the risk that state monies may be misused.
- D. Personal Equipment Fund receipts are not deposited in a timely manner. During the two years ended June 30, 2004, deposits were normally made five times per month, with an average deposit amount of approximately \$1,500. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, deposits should be made daily or when receipts exceed \$100. In addition, failure to deposit timely results in a loss of interest income.
- E. An open items spreadsheet for the Criminal Forfeiture Fund which documents individual case balances is not accurate or complete. As cases are disbursed, case information is deleted from the spreadsheet, old copies of the spreadsheet are not always retained, and there is no documentation to verify that cases are added back to the spreadsheet when disbursement checks are voided. In addition, the spreadsheet for the Criminal Forfeiture Fund is not reconciled to the bank statement, check register, or open case file information. Open items at June 30, 2004, were approximately \$941,200, which exceeded the balance in the account at that date by approximately \$14,400. The cause of the difference has not been identified by MSHP personnel.

Periodic reconciliation of the open-items spreadsheet to the bank statement, check register, and open case file information is an essential tool in ensuring that all records are in balance and that sufficient assets exist to cover the liabilities. To help prevent possible misappropriations of funds and to ensure that liabilities are ultimately distributed to the proper parties, an accurate and updated listing of all liabilities should be maintained and periodically reconciled to the cash and case file balances. Retention of previous versions of the spreadsheet is necessary to provide an adequate audit trail.

- F. Bank account reconciliations for the Benefits Fund are not performed in a timely manner. As of February 2004, bank reconciliations had not been documented for the Benefit accounts since August 2003. Monthly bank reconciliations are necessary to ensure accurate accounting and financial reporting and that any errors are detected and corrected on a timely basis.

WE RECOMMEND the MSHP:

- A. Segregate accounting and bookkeeping duties to the extent possible, or at a minimum, perform and document periodic reviews of the work performed.
- B. Record all monies received on receipt slips or mail logs and endorse checks and money orders immediately upon receipt.
- C. Obtain authority to maintain these bank accounts outside of the state treasury or close the Personal Equipment, Emergency Expense, and Benefit bank accounts that are currently held outside the state treasury. The balances remaining in any of these accounts should be deposited to the state treasury and the patrol should review how to best account for these programs through the state treasury.
- D. Deposit Personal Equipment Fund monies daily or when accumulated receipts exceed \$100.
- E. Maintain and retain accurate and complete Criminal Forfeiture Fund open items spreadsheet data to support criminal forfeiture case balances and activity. In addition, we recommend the MSHP periodically reconcile the open-items spreadsheet to the bank statement, check register, and open case file balances.
- F. Prepare monthly bank reconciliations for the Benefits Fund accounts.

AUDITEE'S RESPONSE

- A. *The Patrol agrees with this recommendation. Of the five bank accounts mentioned, however, four have since been discontinued, leaving only the Criminal Forfeiture Fund as an ongoing account. The Patrol will segregate duties for this account to the extent possible, and will ensure that any necessary supervisory reviews of the records are performed and documented.*
- B. *The Patrol agrees with this recommendation. Again, however, of the bank accounts mentioned, only the Criminal Forfeiture Fund remains as an ongoing account. The Patrol will ensure that all monies received for this account are properly recorded, and will immediately endorse all receipts.*
- C. *The Patrol agrees with this recommendation, and all three of those accounts have since been discontinued. Instead, the Patrol received three new appropriations in its FY05*

budget, and will deposit any remaining balance in the three accounts to the state treasury.

- D. The Patrol agrees with this recommendation, but this account has since been discontinued.*
- E. The Patrol agrees with this recommendation, and has already implemented significant changes in its maintenance of this account. The account is undergoing a comprehensive reconciliation, and approximately 75% of the difference between the open items and the balance in the account has so far been resolved (the difference has been reduced from \$14,400 to \$3,100, as the reconciliation continues). The problems identified with the management of this account have been corrected, and the Patrol will ensure that it receives proper reconciliation from this point forward.*
- F. The Patrol agrees with this recommendation, but this account has since been discontinued.*

6. Seized and Forfeited Monies

- A. During performance of enforcement duties, the MSHP officers sometimes seize cash and property as evidence. Monies seized may be subject to state forfeiture proceedings. When monies are seized, the seizure is documented in investigation and property reports and the seized monies are remitted to the evidence custodian for safekeeping. If monies are subject to state forfeiture, the officer is to initiate forfeiture paperwork which is forwarded to the appropriate prosecutor for further processing. When forfeiture proceedings have been commenced, the evidence custodian removes the money from evidence storage, forwards the money to a supervising officer who obtains a cashiers check and remits it along with a copy of the forfeiture paperwork to the Division of Budget and Procurement. The Division of Budget and Procurement maintains these monies in a bank account until further instructions are received from the court regarding distribution of the seized monies. There is no procedure or control to ensure the bank account custodian is aware of all monies that have had forfeiture proceedings filed and that these monies are remitted to the Division of Budget and Procurement. Controls would be improved if the evidence custodian would notify the Division of Budget and Procurement at the time monies were removed from the evidence room.

To ensure that all monies subject to state forfeiture are remitted to the Division of Budget and Procurement, the MSHP should provide notification to the Division of Budget and Procurement at the time forfeiture proceedings are commenced and monies are removed from the evidence room. The Division of Budget and Procurement should then track active cases to ensure monies are remitted for safekeeping.

- B. The MSHP is not in compliance with state law regarding audits of forfeited monies. Under federal forfeiture proceedings, the courts may order disbursement of seized monies to the MSHP. The MSHP is required to use these forfeited monies for specific enforcement activities. Section 513.653, RSMo Cumulative Supp. 2003, requires the MSHP "... at the end of their respective fiscal year to acquire an independent audit of the federal seizures and the proceeds received therefrom...". The MSHP has not acquired an independent audit of the federal forfeiture activities or proceeds received during either of the two years ended June 30, 2003 or 2002. The MSHP should acquire an independent audit annually to ensure compliance with state law.

WE RECOMMEND the MSHP:

- A. Establish controls to ensure monies from state forfeiture proceedings are remitted to the Division of Budget and Procurement.
- B. Acquire annual independent audits of federal seizures and the proceeds received therefrom as required by state law.

AUDITEE'S RESPONSE

- A. *The Patrol is working to modify an existing system to allow the evidence custodian to electronically notify the Budget and Procurement Division whenever money is being forwarded from the evidence room.*
- B. *The Patrol agrees with this recommendation, but was temporarily behind on acquiring the annual independent audits of this fund. It has since gotten the process back on schedule, however, and has recently received favorable audit reports on fiscal year 2002 and on fiscal year 2003. The audit for fiscal year 2004 should be conducted in the spring of 2005.*

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

DEPARTMENT OF PUBLIC SAFETY
MISSOURI STATE HIGHWAY PATROL
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

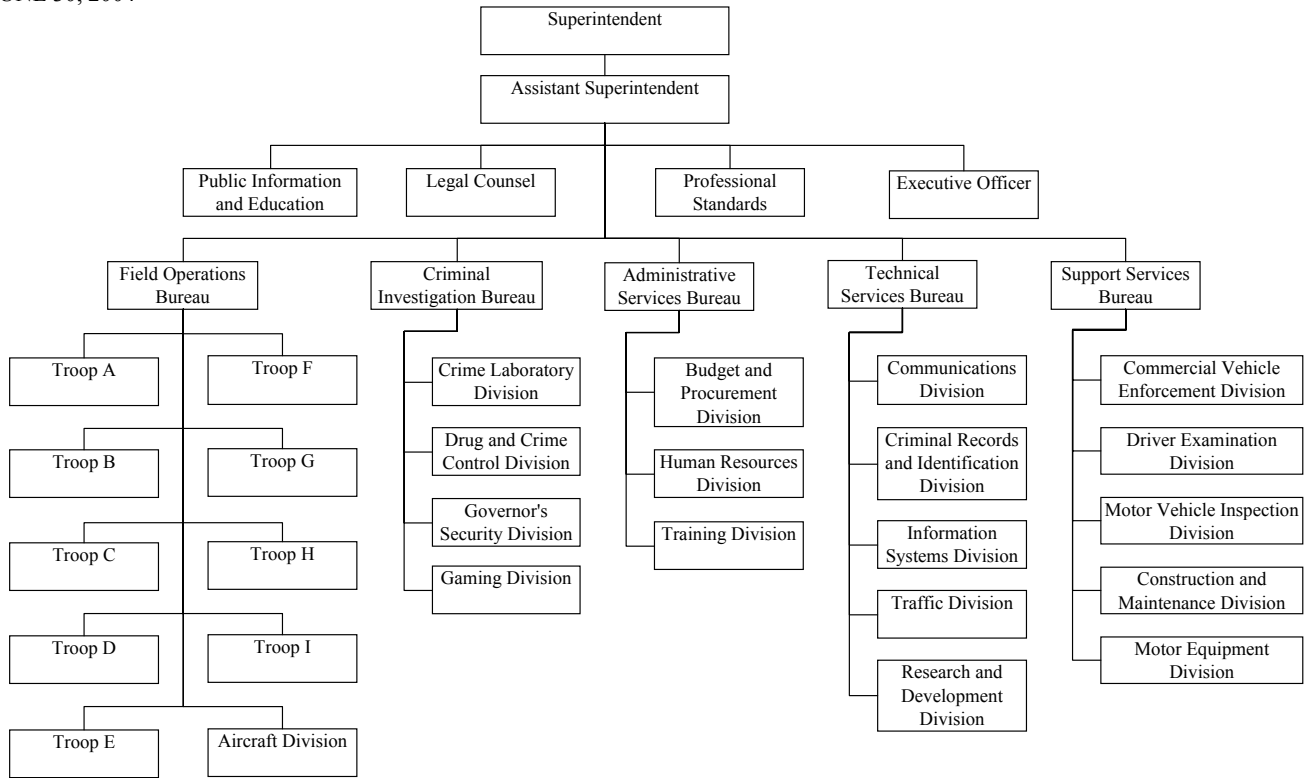
The Fifty-Sixth General Assembly created the Missouri State Highway Patrol with the approval of the Governor on April 24, 1931. The Patrol operated as an independent agency under the control of the executive branch until the Omnibus State Reorganization Act of 1974 made it a division of the Department of Public Safety. The Patrol carries out its primary purpose of enforcing traffic laws and promoting safety on the highways, and works closely with other law enforcement agencies in crime control activities. The Missouri State Highway Patrol has received additional responsibilities since its inception, including administration of driver's license tests, motor vehicle inspection, weight enforcement, and river boat gambling enforcement.

Colonel Roger D. Stottlemire was named Superintendent on June 1, 2001, and currently holds that position. On June 30, 2004, the Highway Patrol employed 2,356 employees. The distribution of these employees is shown in the following table:

<u>Position</u>	<u>Number of Employees</u>
Highway patrol officers (non-gaming)	937
Gaming officers	105
Radio operators	125
Driver examiners	199
Motor vehicle inspectors	165
Commercial vehicle officers	165
Professional, clerical, and other	551
Temporary	<u>109</u>
Total	2,356

The Patrol is organized into two executive offices, an executive officer, a legal counsel, and five bureaus that report directly to the Superintendent of the Patrol. An organization chart of the Missouri State Highway Patrol follows.

DEPARTMENT OF PUBLIC SAFETY
MISSOURI STATE HIGHWAY PATROL
ORGANIZATION CHART
JUNE 30, 2004



Appendix A

DEPARTMENT OF PUBLIC SAFETY
MISSOURI STATE HIGHWAY PATROL
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Year Ended June 30,						
	2004			2003		
	Appropriation Authority	Expenditures	Lapsed Balances**	Appropriation Authority	Expenditures	Lapsed Balances**
GENERAL REVENUE FUND-STATE						
Technical services personal service	\$ 403,247	389,398	13,849	388,111	370,174	17,937
Enforcement program personal service	5,284,147	5,088,142	196,005	5,636,557	5,401,148	235,409
Enforcement program expense and equipment	915,516	879,046	36,470	1,084,997	803,633	281,364
Law enforcement academy expense and equipment	0	0	0	53,260	28,361	24,899
Technical services expense and equipment	88,564	81,854	6,710	289,505	195,141	94,364
Gasoline expenses	138,437	130,131	8,306	144,743	133,164	11,579
Vehicle replacement expense and equipment	0	0	0	165,538	49,203	116,335
Law enforcement academy personal service	0	0	0	126,328	119,268	7,060
Enforcement program expense and equipment	397,000	291,422	105,578	562,380	490,130	72,250
Crime labs expense and equipment	0	0	0	13,800	12,526	1,274
Technical services expense and equipment	0	0	0	135,410	135,402	8
Crime labs personal service	687,182	662,743	24,439	1,218,981	1,177,421	41,560
Crime labs expense and equipment	322,586	312,905	9,681	337,281	250,067	87,214
Fringe benefits personal service	3,134,661	2,873,041	261,620	3,010,509	2,868,280	142,229
Fringe benefits expense and equipment	305,899	287,155	18,744	278,337	261,888	16,449
Administration expense and equipment	20,850	6,987	13,863	0	0	0
Total General Revenue Fund-State	11,698,089	11,002,824	695,265	13,445,737	12,295,806	1,149,931
DEPARTMENT OF PUBLIC SAFETY FUND						
High intensity drug trafficking program	3,200,000	1,470,866	1,729,134	3,200,000	1,273,126	1,926,874
Law Enforcement Academy DARE training center personal service	142,782	101,431	41,351	94,004	56,393	37,611
Technical services personal service	248,527	136,008	112,519	275,197	140,899	134,298
Law enforcement academy personal service	0	0	0	83,129	78,542	4,587
Law Enforcement Academy	87,859	34,196	53,663	87,859	33,584	54,275
Vehicle and driver safety expense and equipment	82,550	0	82,550	82,550	0	82,550
Enforcement program personal service	1,900,491	1,475,464	425,027	1,747,094	1,434,016	313,078
Enforcement program expense and equipment	9,343,607	2,652,724	6,690,883	9,986,867	2,594,336	7,392,531
Law Enforcement Academy DARE training center expense and equipment	159,256	0	159,256	159,256	2,955	156,301
Technical services expense and equipment	12,672,169	1,118,029	11,554,140	10,107,263	3,741,113	6,366,150
Fringe benefits personal service	986,784	812,783	174,001	826,070	724,583	101,487
Fringe benefits expense and equipment	64,647	11,498	53,149	59,010	17,467	41,543
Crime lab grants to St. Louis County and St. Louis City	377,698	169,690	208,008	377,698	152,090	225,608
Enforcement program expense and equipment	233,171	233,171	0 *	274,829	274,829	0
Crime labs personal service	171,643	134,520	37,123	300,723	151,989	148,734
Crime labs expense and equipment	361,223	48,106	313,117	177,191	114,562	62,629
Total Department of Public Safety Fund	30,032,407	8,398,488	21,633,919	27,838,740	10,790,484	17,048,256
GAMING COMMISSION FUND						
Technical services personal service	18,582	8,655	9,927	18,582	1,848	16,734
Enforcement program expense and equipment	84,908	74,673	10,235	84,908	84,675	233
Gasoline expenses	186,661	186,661	0	186,661	186,661	0
Fringe benefits personal service	67,507	52,966	14,541	63,042	62,896	146
Fringe benefits expense and equipment	4,803	85	4,718	7,655	77	7,578
Enforcement program personal service	21,265	4,920	16,345	21,265	14,705	6,560
Administration expense and equipment	4,865	4,178	688	4,865	2,284	2,581
Vehicle replacement expense and equipment	510,065	0	510,065	510,065	8,109	501,956
Law Enforcement Academy DARE training center personal service	143,232	117,245	25,987	143,232	135,999	7,233
Law Enforcement Academy DARE training center expense and equipment	132,112	130,798	1,314	132,112	126,265	5,847
Total Gaming Commission Fund	1,174,000	580,181	593,819	1,172,387	623,519	548,868
HIGHWAY PATROL INSPECTION FUND						
Vehicle and driver safety expense and equipment	37,725	37,725	0	37,725	37,638	87
Total Highway Patrol Inspection Fund	37,725	37,725	0	37,725	37,638	87

Appendix A

DEPARTMENT OF PUBLIC SAFETY
MISSOURI STATE HIGHWAY PATROL
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Year Ended June 30,					
	2004			2003		
	Appropriation Authority	Expenditures	Lapsed Balances**	Appropriation Authority	Expenditures	Lapsed Balances**
OFFICE OF ADMINISTRATION REVOLVING ADMINISTRATIVE TRUST FUND						
Statewide maintenance and repair	12,191	9,995	2,196 *	10,584	2,709	7,874
Replace roof air conditioner controls	0	0	0	12,767	10,286	2,481
Connect buildings to sewer	0	0	0	32,607	31,652	955
Replace emergency generator	0	0	0	33,870	1,451	32,419
Replace two rooftop HVAC units	0	0	0	26,164	26,164	0
Replace cooling tower construction	0	0	0	105,617	105,616	1
Replace roof	0	0	0	70,291	70,291	0
Replace two rooftop HVAC units	0	0	0	58,159	58,159	0
Statewide fire alarm	283,147	252,403	30,744 *	27,923	27,923	0
Statewide electrical test	5,149	4,988	161 *	66,968	62,949	4,019
Law Enforcement Academy HVAC	6,416	6,416	0 *	127,802	8,555	119,247
Law Enforcement Academy dorm carpet	0	0	0	14,326	0	14,326
General headquarters HVAC	189,047	189,047	0 *	52,753	32,000	20,754
General headquarters exterior wall panels	52,204	52,204	0 *	241,715	221,715	20,001
Troop A exterior walls	47,606	47,606	0 *	165,852	165,852	0
Troop B HVAC	104,018	95,405	8,613 *	42,353	42,352	1
Troop D HVAC	36,221	33,619	2,602 *	240,163	240,163	0
Troop D firing range	0	0	0	0	0	0
Troop E firing range	0	0	0	17,015	14,166	2,849
Troop F driveway	0	0	0	592	592	0
Troop I HVAC	33,694	22,627	11,067 *	91,387	91,386	1
Total Office of Administration Revolving Administrative Trust Fund	769,693	714,311	55,382	1,438,909	1,213,981	224,928
STATE FORENSIC LABORATORY FUND						
Crime labs expense and equipment	60,000	40,040	19,960	60,000	53,464	6,536
Total State Forensic Laboratory Fund	60,000	40,040	19,960	60,000	53,464	6,536
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND						
Technical services personal service	9,493,274	8,906,481	586,793	9,117,639	8,843,904	273,735
Administration personal service	4,818,821	4,656,202	162,619	3,566,636	3,409,931	156,705
Administration expense and equipment	402,877	393,450	9,427	316,607	256,435	60,172
Enforcement program personal service	46,487,217	43,069,785	3,417,432	48,638,260	44,430,441	4,207,819
Law Enforcement Academy DARE training center personal service	1,162,648	958,124	204,524	828,971	798,148	30,823
Law Enforcement Academy DARE training center expense and equipment	144,139	136,068	8,071	144,139	116,364	27,775
Vehicle and driver safety personal service	9,124,606	7,828,116	1,296,490	8,857,396	7,720,378	1,137,018
Vehicle and driver safety expense and equipment	916,412	910,191	6,221	827,137	737,284	89,853
Enforcement program expense and equipment	4,269,446	4,200,833	68,613	4,253,046	4,070,561	182,485
Technical services expense and equipment	6,024,425	6,015,210	9,215	5,131,647	4,802,876	328,771
Real property leases, related services, utilities, systems furniture, and structural modifications expense and equipment	1,193,136	470,349	722,787 *	1,160,874	512,032	648,842
Refund unused motor vehicle inspection stickers	40,000	39,991	9	44,000	41,255	2,745
Fringe benefits personal service	33,041,053	31,055,148	1,985,905	28,898,692	27,121,388	1,777,304
Fringe benefits expense and equipment	3,128,820	3,052,208	76,612	2,907,341	2,905,279	2,062
Vehicle replacement expense and equipment	3,823,946	3,488,374	335,572	3,823,946	3,812,650	11,296
Gasoline expenses	1,962,184	1,961,882	302	1,733,377	1,642,798	90,579
Crime labs personal service	1,514,667	1,288,946	225,721	463,175	442,704	20,471
Crime labs expense and equipment	105,957	101,627	4,330	89,989	85,697	4,292
Planning, design, and construction of a commercial drivers license site in Strafford	314,772	0	314,772 *	0	0	0
General headquarters annex elevator	84,673	16,889	67,784 *	0	0	0
General headquarters pavement repair	328,081	23,262	304,819 *	0	0	0
General headquarters HVAC	338,277	16,997	321,280 *	0	0	0
General headquarters annex electrical	486,425	44,877	441,548 *	0	0	0
Troop B roof	127,742	0	127,742 *	0	0	0
Troop C HVAC	615,476	75,471	540,005 *	0	0	0
Troop C roof	181,421	69,909	111,512 *	0	0	0
Troop F garage pavement repair	132,129	1,462	130,667 *	0	0	0
Total State Highways and Transportation Department Fund	130,262,624	118,781,851	11,480,773	120,802,872	111,750,127	9,052,745

Appendix A

DEPARTMENT OF PUBLIC SAFETY
MISSOURI STATE HIGHWAY PATROL
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Year Ended June 30,					
	2004			2003		
	Appropriation Authority	Expenditures	Lapsed Balances**	Appropriation Authority	Expenditures	Lapsed Balances**
CRIMINAL RECORD SYSTEM FUND						
Technical services personal service	418,556	311,209	107,347	718,856	436,351	282,505
Enforcement program expense and equipment	2,694,121	1,199,441	1,494,680	1,560,102	1,176,555	383,547
Technical services expense and equipment	1,246,884	431,886	814,998	3,613,970	1,168,130	2,445,840
Fringe benefits personal service	1,086,086	950,615	135,471	700,547	499,569	200,978
Fringe benefits expense and equipment	64,138	52,303	11,835	53,185	40,845	12,340
Enforcement program personal service	1,971,802	1,888,639	83,163	933,482	872,032	61,450
Crime labs personal service	61,376	50,029	11,347	61,376	44,041	17,335
Crime labs expense and equipment	3,600	3,599	1	3,600	3,594	6
Total Criminal Record System Fund	7,546,563	4,887,720	2,658,843	7,645,118	4,241,116	3,404,002
HIGHWAY PATROL ACADEMY FUND						
Law Enforcement Academy DARE training center expense and equipment	653,260	292,292	360,968	600,000	264,308	335,692
Law Enforcement Academy DARE training center personal service	81,059	67,426	13,633	0	0	0
Fringe benefits personal service	46,638	32,518	14,120	0	0	0
Fringe benefits expense and equipment	1,888	0	1,888	0	0	0
Total Highway Patrol Academy Fund	782,845	392,236	390,609	600,000	264,308	335,692
MISSOURI AIR POLLUTION CONTROL FUND						
Refund unused motor vehicle inspection stickers	0	0	0	10,000	0	10,000
Vehicle and driver safety expense and equipment	0	0	0	137,347	0	137,347
Total Missouri Air Pollution Control Fund	0	0	0	147,347	0	147,347
HIGHWAY PATROL MOTOR VEHICLE/ AIRCRAFT FUND						
Enforcement program expense and equipment	330,500	29,896	300,604	262,000	27,196	234,804
Vehicle replacement expense and equipment	6,051,134	3,672,044	2,379,090	6,051,134	4,145,494	1,905,640
Total Highway Patrol Motor Vehicle/ Aircraft Fund	6,381,634	3,701,940	2,679,694	6,313,134	4,172,689	2,140,445
CRIMINAL JUSTICE NETWORK/ TECHNOLOGY REVOLVING FUND						
Fringe benefits personal service	15,894	14,836	1,058	13,770	12,479	1,291
Fringe benefits expense and equipment	1,022	968	54	1,138	842	296
Technical services personal service	29,756	28,765	991	29,394	28,215	1,179
Technical services expense and equipment	2,201,000	1,633,490	567,510	2,201,000	1,659,399	541,601
Total Criminal Justice Network/ Technology Revolving Fund	2,247,672	1,678,059	569,613	2,245,302	1,700,935	544,367
Total All Funds	\$ 190,993,252	150,215,375	40,777,877	181,747,271	147,144,067	34,603,204

* Biennial appropriations set up in fiscal year 2004 are re-appropriations to fiscal year 2005. After the fiscal year-end processing has been completed, the unexpended fiscal year 2004 appropriation balance for a biennial appropriation is established in fiscal year 2005. Therefore, there is no lapsed balance for a biennial appropriation at the end of fiscal year 2004.

** Agency officials indicated the lapsed balances included the following withholdings made at the Governor's request.

Appendix A

DEPARTMENT OF PUBLIC SAFETY
MISSOURI STATE HIGHWAY PATROL
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Governor's requested withholdings:	
	Year Ended June 30,	
	2004	2003
GENERAL REVENUE FUND		
Technical services personal service	\$ 12,097	17,359
Enforcement program personal service	158,524	228,211
Enforcement program expense and equipment	27,465	276,330
Law enforcement academy expense and equipment	0	24,728
Technical services expense and equipment	2,657	85,429
Gasoline expenses	4,153	11,579
Vehicle replacement expense and equipment	0	116,335
Law enforcement academy personal service	0	7,059
Crime labs personal service	20,615	41,080
Crime labs expense and equipment	9,678	86,259
Fringe benefits personal service	0	90,315
Fringe benefits expense and equipment	0	8,350
Administration expense and equipment	626	0
Total General Revenue Fund	235,815	993,034
OFFICE OF ADMINISTRATION REVOLVING ADMINISTRATIVE TRUST FUND		
Replace roof air conditioner controls	0	2,480
Replace emergency generator	0	30,055
General headquarters exterior wall panels	0	20,000
Troop E firing range	0	2,511
Total Office of Administration Revolving Administrative Trust Fund	0	55,046
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND		
Technical services personal service	284,798	273,529
Administration personal service	144,565	106,999
Administration expense and equipment	0	33,498
Enforcement program personal service	1,688,735	1,459,148
Law Enforcement Academy DARE training center personal service	34,879	24,869
Law Enforcement Academy DARE training center expense and equipment	4,324	4,324
Vehicle and driver safety personal service	301,230	265,722
Vehicle and driver safety expense and equipment	0	75,034
Enforcement program expense and equipment	0	127,591
Technical services expense and equipment	0	153,949
Real property leases, related services, utilities, systems furniture, and structural modifications expense and equipment	35,794	0
Fringe benefits personal service	991,232	866,961
Vehicle replacement expense and equipment	114,718	11,107
Gasoline expenses	0	52,001
Crime labs personal service	45,440	13,895
Crime labs expense and equipment	3,179	2,700
Total State Highways and Transportation Department Fund	\$ 4,120,524	5,567,487

Appendix B

DEPARTMENT OF PUBLIC SAFETY
MISSOURI STATE HIGHWAY PATROL
COMPARATIVE STATEMENT OF EXPENDITURES (FROM APPROPRIATIONS)

		Year Ended June 30,			
		2004		2003	
		Expenditures From Missouri State Highway Patrol Appropriations	Expenditures From Office of Administration State-Wide Appropriations	Expenditures From Missouri State Highway Patrol Appropriations	Expenditures From Office of Administration State-Wide Appropriations
Salaries and wages	\$	77,172,246	0	76,108,545	0
Benefits		35,791,908	0	31,289,195	0
Travel, in-state		401,170	0	484,476	0
Travel, out-of-state		133,008	0	171,289	0
Fuel and utilities		960,524	0	907,421	0
Supplies		6,134,776	0	5,418,694	0
Professional development		239,684	0	166,898	0
Communication services and supplies		2,763,863	0	2,737,166	0
Professional services		4,941,228	3,799	5,483,433	4,975
Housekeeping and janitorial services		96,970	0	91,803	0
Maintenance and repair services		1,769,969	0	1,850,468	0
Computer equipment		3,017,957	0	5,323,224	0
Motorized equipment		7,257,463	0	8,040,540	0
Office equipment		141,454	0	188,192	0
Other equipment		1,207,600	0	835,746	0
Property and improvements		956,682	44,316	1,155,721	0
Debt service		6,499	0	0	0
Building lease payments		653,098	0	573,308	0
Equipment rental and leases		232,187	0	255,132	0
Miscellaneous expenses		3,778,516	0	3,755,142	0
Refunds		42,934	0	44,657	0
Program distributions		2,515,639	0	2,263,017	0
Transfers out		0	291,422	0	638,058
Total Expenditures	\$	150,215,375	339,537	147,144,067	643,033